

**Commonwealth of Massachusetts  
Executive Office of Health and Human Services**

**NOTICE OF NEW PROPOSED REGULATION**

EOHHS is proposing a new regulation under the authority of M.G.L. c. 6A s.16 and pursuant to M.G.L. c. 30A. 101 CMR 28.00: *Disability Employment Tax Credit* will establish the procedures and requirements for the Disability Employment Tax Credit (DETC) established in MGL c. 62, § 6(z) and MGL c. 63, § 38JJ. The DETC is a new tax credit available to employers who hire persons certified by the Massachusetts Rehabilitation Commission (MRC) as qualified employees with disabilities for at least 12 consecutive months, among other requirements. 101 CMR 28.00 will also set forth the MRC certification procedures and employer eligibility requirements to claim the DETC.

It is anticipated that these amendments will not go into effect before June 2022.

All persons desiring to submit data, views, or arguments concerning these proposed actions may submit them in writing to EOHHS, c/o D. Briggs, MassHealth Publications, 100 Hancock Street, 6<sup>th</sup> Floor, Quincy, MA 02171, or email them to [ehs-regulations@mass.gov](mailto:ehs-regulations@mass.gov). Emailed comments should contain the sender's name, mailing address, and organization or affiliation, if any. Comments will be accepted through 5:00 p.m. on Friday, April 22, 2022.

All persons desiring to review the current draft of the proposed actions may go to [www.mass.gov/service-details/executive-office-of-health-and-human-services-public-notices](http://www.mass.gov/service-details/executive-office-of-health-and-human-services-public-notices) or request a copy in writing or in person from MassHealth Publications, 100 Hancock Street, 6<sup>th</sup> Floor, Quincy, Massachusetts 02171.

EOHHS may adopt a revised version of the proposed actions taking into account relevant comments and any other practical alternatives that come to EOHHS's attention.

April 1, 2022